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SUPPORT

OTHER MATTERS

STEPS TAKEN OR PLANNED BY UNDP IN RESPONSE TO ACTION TAKEN BY THE GENERAL ASSEMBLY AT ITS FORTY-FOURTH SESSION AND BY OTHER ORGANS OF THE UNITED NATIONS SYSTEM IN 1989

Note by the Administrator

In accordance with Governing Council decisions 89/16 of 24 February 1989 and 89/65 of 30 June 1989 which, inter alia, took note respectively of the reports of the Administrator contained in document DP/1989/10 and document DP/1989/61 and Add.1, the present report is submitted as an update on steps taken or planned by the United Nations Development Programme in response to resolutions and decisions adopted by the General Assembly at its forty-fourth session and by other organs of the United Nations system in 1989.

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I. INTRODUCTION

1. Pursuant to the provisions of Governing Council decisions 89/16 of 24 February 1989 and 89/65 of 30 June 1989, this report embodies the steps taken or planned by the United Nations Development Programme (UNDP) in response to resolutions and decisions adopted by the General Assembly at its forty-fourth session in the economic, social and related fields.

II. RESOLUTIONS ADOPTED BY THE GENERAL ASSEMBLY AT ITS FORTY-FOURTH SESSION TO BE DISCUSSED UNDER SEPARATE AGENDA ITEMS OF THE GOVERNING COUNCIL

2. As already reflected under the provisional agenda, the Governing Council will discuss, under separate items of its agenda, the following resolutions adopted by the General Assembly during its forty-fourth session.

A. Resolutions adopted without reference to a Main Committee

44/14. Implementation of the Vienna Programme of Action on Science and Technology for Development

Under item 8 (c) of the provisional agenda, the Governing Council will have before it the report of the Administrator on the United Nations Fund for Science and Technology for Development (DP/1990/59).

The United Nations Fund for Science and Technology for Development (UNFSTD) and the United Nations Centre for Science and Technology for Development have started a major programme "Policy Dialogues for Strengthening Endogenous Capacities in Science and Technology" based on a trust fund agreement with the Federal Republic of Germany of $1.7 million. This programme is in line with part B (entitled Endogenous capacity-building in science and technology) of resolution 44/4 and, specifically, with paragraph 6 (a) of part D (entitled Financing of science and technology for development). The countries to benefit from this exercise are Viet Nam, Pakistan, Jamaica, Cape Verde, Niger and Uganda. Moreover, UNFSTD provides assistance in new and emerging areas of science and technology and continues to be the in-house focal point for UNDP in this respect. The Fund and the Centre have established a close daily operational relationship, covering programmatic and substantive issues, as well as the joint development of projects within the priorities set by the General Assembly.

B. Resolutions adopted on the reports of the Second Committee

44/171. Integration of women in development

In response to this resolution, UNDP, together with other operational bodies and agencies prepared draft terms of reference for an independent review to be undertaken in 1990. The draft terms of reference were adopted by the Fourteenth

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Inter-agency Meeting on Women, Vienna, 12-13 March 1990, for transmittal to the Director-General for Development and International Economic Co-operation.

Under item 4 (b) (viii) of the provisional agenda, the Governing Council will have before it a report of the Administrator on women in development (DP/1990/26), in which its attention is drawn to paragraph 9 of resolution 44/171, which calls upon the United Nations operational system to ensure that it collects and reports gender disaggregated data covering national and international project personnel, including consultants, as well as beneficiaries of its programmes. UNDP will draw this request to the attention of field offices and regional bureaux.

44/172 B. Implementation in the Sudano-Sahelian region of the Plan of Action to Combat Desertification

Under item 8 (e) (i) and (ii) of the provisional agenda, the Governing Council will have before it the report of the Administrator on the United Nations Sudano-Sahelian Office (UNSO) that would deal in some detail with the Plan of Action to Combat Desertification and the Recovery and Rehabilitation Programme in the Sudano-Sahelian Region.

44/182. Special Plan of Economic Co-operation for Central America

Under item 4 (e) (iv) of the provisional agenda, the Governing Council will discuss the assistance provided by UNDP towards the implementation of the Special Plan of Economic Co-operation for Central America. The Council will have before it the report of the Administrator on the Special Plan of Economic Co-operation for Central America (DP/1990/85).

It should be noted, however, that UNDP continues to maintain exceptionally close working relationships with both the Latin American Economic System (SELA), which is the Government's regional organization for the promotion of all economic activities of joint interest, and the Economic Commission for Latin America and the Caribbean (ECLAC), which is the principal United Nations organization for the promotion of socio-economic development activities in the region.

UNDP has co-operated with SELA since its inception in 1973. A total of $4 million has been allocated from the regional indicative planning figure (IPF) for this purpose. Five technical co-operation projects have been implemented, ranging from direct institutional support and the strengthening of the SELA secretariat to assistance in policy concertation, formulation of external economic relations strategies and promotion of regional integration and co-operation. UNDP is prepared to continue with this fruitful collaboration beyond the parameters of the ongoing assistance. To this effect, discussions will be held with Governments and SELA officials within the framework of the fifth cycle programming exercise.

44/211. Comprehensive triennial policy review of operational activities for development of the United Nations system

Under item 10 (c) of the provisional agenda, the Governing Council will consider the implementation of General Assembly resolution 44/211 entitled Comprehensive triennial policy review of operational activities for development of

the United Nations system. In his annual report for 1989 (DP/1990/17), the Administrator has discussed the role of UNDP in the 1990s, based on the conclusion of the triennial policy review and the Council will have before it various relevant reports covering agenda items 4 (b) (i), (iii) and (x), items 4 (c), 4 (d), 5 (c), 8 (g) and 10 (d), which deal with various elements of resolution 44/211 and cumulatively constitute comprehensive information on the steps taken or planned by UNDP as follow-up action on the implementation of this resolution.

44/220. Second United Nations Conference on the Least Developed Countries

The Second United Nations Conference on the Least Developed Countries will be discussed by the Governing Council as a separate item under item 10 (d) of the provisional agenda.

During the special session of the Governing Council in February 1990, the Administrator submitted two reports (DP/1990/6 and Add.1) under agenda items 2 (a) and 2 (b) of the special session, detailing UNDP contributions to the preparatory process of the Second United Nations Conference on the Least Developed Countries, the last one being an update on the special session last February. For the Meeting of Governmental Experts of Donor Countries and Multilateral and Bilateral Financial and Technical Assistance Institutions with Representatives of the Least Developed Countries, held in Geneva on 22 May 1989, UNDP has also prepared a major paper reviewing its technical co-operation with the LDCs within the context of the implementation of the Substantial New Programme of Action (SNPA) in the 1980s in which UNDP presented concrete proposals for its technical co-operation with the LDCs in the 1990s. This paper was a background document at the Meeting of Governmental Experts of LDCs with the Representatives of the Donor Governments in Geneva in May 1989.

It should also be noted that UNDP has provided a total of $1.3 million from the Special Measures Fund for the Least Developed Countries (SMF/LDC) which is intended to cover a substantial part of the costs of the preparations for the Conference and the Conference itself as well as to ensure the participation of the LDC representatives in these activities. Moreover, in response to decision 90/2 of the Governing Council, UNDP will provide additional funds to cover some of the gap that exists in financing the cost of participation of representatives from LDCs in the Conference. The exact amount and funding modality will be decided by UNDP management once UNCTAD identifies the financing gap.

44/222. Economic and technical co-operation among developing countries

Under item 8 (g) of the provisional agenda, the Council will discuss technical co-operation among developing countries (TCDC).

UNDP has noted the endorsement by the General Assembly of the decisions adopted by the High-level Committee on the Review of Technical Co-operation among Developing Countries at its sixth session. It is proceeding with the implementation of all those decisions that are applicable to UNDP, commencing with the evaluation of the 11 TCDC programming exercises conducted by Governments of developing countries with the support of the Special Unit for TCDC since 1986.

There is special focus on the planning and follow-up methodology in order to increase and improve the efficacy of future exercises in the context of strengthening TCDC (decision 6/5), and on the convening of a meeting of governmental experts to examine the rules, regulations and procedures of organizations of the United Nations development system concerning TCDC (decision 6/3). The progress of these endeavours will be reflected in the Secretary-General's report to the General Assembly at its forty-sixth session.

44/223. Tenth anniversary of the adoption of the Buenos Aires Plan of Action for Promoting and Implementing Technical Co-operation among Developing Countries

UNDP will attempt to reinforce its efforts to encourage the Governments of developing countries to deploy TCDC modalities whenever feasible in the implementation of projects being financed from the country, regional, interregional and global IPFs. To facilitate the process, the Special Unit for TCDC will, among other things, accelerate its training activities aimed at enhancing the capacities and skills of government officials, especially national TCDC focal points, project designers and planners, and of the staffs of the organizations of the United Nations development system in using TCDC modalities in the formulation and implementation of projects.

44/227. Implementation of General Assembly resolutions 42/186 and 42/187

44/228. United Nations Conference on Environment and Development

Environmental issues will be dealt with separately under item 4 (b) (ix) of the provisional agenda and activities in the environmental field supported by UNDP will be incorporated in the annual report of the Administrator for 1989 (DP/1990/17).

44/233. Prevention and control of acquired immunodeficiency syndrome (AIDS)

Under item 4 (b) (xiv) of the provisional agenda, the Governing Council will discuss the role of UNDP in combating the human immunodeficiency virus infection (HIV) and AIDS. During the special session of the Governing Council in February 1990, the Council had before it an updated report on the role of UNDP in combating HIV and AIDS (DP/1990/31).

44/235. Assistance to the Palestinian people

Assistance to the Palestinian people will be discussed by the Governing Council as a separate item under item 4 (e) (v) of the provisional agenda. The Council will have before it the report of the Administrator on assistance to the Palestinian people (DP/1990/84).

UNDP is continually increasing its assistance to the Palestinian people, and close co-operation with the Palestine Liberation Organization is maintained constantly. Two of the three projects mentioned in General Assembly resolution 39/223 await approval by the Israeli authorities. The third (Citrus Processing

Plant - Gaza) is now ready for UNDP implementation, following approval by Israel and agreement by Italy to provide financing for the first phase.

C. Resolutions adopted on the reports of the Third Committee

44/74. United Nations Development Fund for Women

Under item 8 (f) of the provisional agenda, the Governing Council will have before it the report of the Administrator on the United Nations Development Fund for Women (UNIFEM) (DP/1990/62).

44/78. Improvement of the situation of women in rural areas

Under item 4 (b) (viii) of the provisional agenda, the Governing Council will have before it a note by the Administrator on women in development (DP/1990/26).

44/136. International Conference on the Plight of Refugees, Returnees and Displaced Persons in Southern Africa

44/137. Office of the United Nations High Commissioner for Refugees

44/138. International Conference on Indo-Chinese Refugees

44/139. International Conference on Central American Refugees

44/149. Assistance to refugees and displaced persons in Malawi

44/150. Humanitarian assistance to refugees and displaced persons in Djibouti

44/151. Situation of refugees in the Sudan

44/152. Assistance to refugees in Somalia

44/153. Assistance to voluntary refugees and displaced persons in Chad

44/154. Assistance to refugees and returnees in Ethiopia

44/157. Assistance to student refugees in southern Africa

Under item 4 (b) (xi) of the provisional agenda, the Governing Council will have before it the report of the Administrator on refugees and displaced persons - present and future role of UNDP in the field of refugee aid and development (DP/1990/66).

III. OTHER RESOLUTIONS AND DECISIONS OF MAJOR CONCERN TO THE UNITED NATIONS DEVELOPMENT PROGRAMME

3. A number of other resolutions and decisions adopted by the General Assembly at its forty-fourth session will not be dealt with under specific agenda items during the thirty-seventh session of the Governing Council, but are considered to be of major importance to UNDP. A summary of UNDP action in response to these resolutions is given below.

A. Resolutions adopted without reference to a Main Committee

44/7. Co-operation between the United Nations and the League of Arab States

UNDP has a considerable record of fruitful co-operation with the League of Arab States and its specialized agencies. While initially this has primarily involved institution-building support to the main secretariat of the League itself, it is today increasingly characterized by the close involvement of the many Arab technical organizations affiliated with the League in the identification, implementation, and co-financing with UNDP of intercountry technical co-operation projects in the Arab region.

Assistance to help strengthen the administrative capabilities of the secretariat is ongoing under the aegis of a $2.1 million project co-financed by UNDP and the Arab Gulf Programme for United Nations Development Organizations (AGFUND). A further $400,000 is being provided for the establishment of an Arab Regional Information System Network, which will create additional capability at the Arab League Documentation Centre, previously established with substantial UNDP technical co-operation.

Growing partnership between UNDP and the technical organizations affiliated with the League is evident in a diversity of fields, ranging from agricultural research through civil aviation administration to Arabic computer software development. A dozen technical projects with UNDP budgets totalling approximately $8.2 million are now under way or are soon to be launched with the active participation of such Arab League organizations as the Arab Organization for Agricultural Development, the Arab Monetary Fund, the Arab Telecommunications Union, the Inter-Arab Investment Guarantee Corporation, the Arab Maritime Transport Academy, the Arab Industrial Development Organization, the Arab Civil Aviation Council, and the Arab Fund for Economic and Social Development.

44/8. Co-operation between the United Nations and the Organization of the Islamic Conference

Through the Special Unit for TCDC, UNDP will assist the Government of Turkey and the Statistical, Economic and Social Research and Training Centre in convening the meeting of the TCIC focal points of the Organization of the Islamic Conference member countries in March 1990. The purpose of the Special Unit's assistance is to promote the use of TCDC modalities in programme and project formulation and implementation processes, thereby fostering greater technical co-operation among

developing countries that are members of the Organization of the Islamic Conference. The Special Unit for TCDC will also participate in the meeting of the focal points of the lead agencies of the United Nations with the Organization of the Islamic Conference and its specialized institutions, to be convened in 1990 to review the progress in the implementation of the Plan of Action adopted at the co-ordination meeting between the two organizations held in 1989.

44.12. Operation Lifeline Sudan

Under the leadership of the Special Representative of the Secretary-General/ Resident Representative, UNDP secured project cost-sharing in the amount of $300,000 from the Office of Foreign Disaster Assistance of the United States Department of State, to cover air transport costs of essential relief supplies for displaced persons. UNDP continued its efforts to mobilize additional resources and co-ordinate the efforts of the international community through a strengthened emergency unit in the Khartoum field office.

Through the project "Planning and Project Emergency Assistance for the Displaced" (SUD/88/032), UNDP has augmented its technical co-operation with the Ministry of Relief, Refugees and Displaced, as well as to its component bodies, the Commission for the Displaced and the Relief and Rehabilitation Committee to a total of $2,738,887. This project provided assistance to the Government of the Sudan to monitor the implementation of the Plan of Action of Operation Lifeline Sudan to establish structures for emergency preparedness and to develop national policy on the issue of displaced persons, as well as to formulate projects for the displaced and for relief and rehabilitation activity co-ordination. The project also provided crucial support to the first phase of Operation Lifeline Sudan (April-October 1989), which helped to save the lives of over 250,000 displaced persons in southern Sudan. In addition, the project substantively supported efforts to negotiate with Government, donor, NGO and multilateral parties involved in the south, established an effective policy framework for the implementation of the first phase of Operation Lifeline Sudan, and helped in co-ordinating and delivering over 100,000 tons of foodstuff and essential non-food supplies. The project also assisted in establishing a number of co-ordination and institutional modalities with the Government structure and among the donors. Those modalities have now been successfully institutionalized and are being utilized for further emergency assistance.

Other ongoing or projects under formulation with UNDP assistance cover, inter alia, the relocation, resettlement and return of the displaced as well as the rehabilitation of southern Sudan. This UNDP assistance also includes support for the monitoring and co-ordination of WFP food aid deliveries to the South.

44/17. Co-operation between the United Nations and the Organization of African Unity

Since 1980, UNDP has maintained close working relations with the Organization of African Unity (OAU) and has provided technical co-operation in support of various activities of its secretariat and its member States. The sixth meeting of the OAU/UNDP Joint Committee, held in New York in September 1988, provided an

opportunity to conduct consultations and review progress in joint co-operation efforts.

UNDP continues to provide consultancy services to OAU and its Permanent Steering Committee regarding the preparation of a treaty for an African economic community. The project document for provision of further assistance by UNDP to OAU for the establishment of an African economic community will be finalized for approval in the near future.

Furthermore, a project document is currently being reformulated through which UNDP would assist the OAU Secretariat in the strengthening of its administrative, financial and management mechanisms in order to ensure an optimum utilization of the resources at its disposal.

Through the projects financed by the Trust Fund for the Second International Conference on Assistance to Refugees in Africa, assistance has been provided for development activities benefiting refugees and returnees; and missions have been undertaken for the assessment of the needs of the refugees and displaced people.

Under the special programme of assistance to national liberation movements, UNDP continues to extend to the movements recognized by the OAU, technical co-operation for the promotion of professional expertise and human resources development in areas such as general education, administration and management of community services, vocational training, agriculture, and food production.

UNDP has also continued to provide full support for the implementation of the United Nations Programme of Action for African Economic Recovery and Development 1986-1990. UNDP participated in the meetings of the steering committee and the inter-agency task force, and provided financial resources for the functioning of the steering committee secretariat. Furthermore, UNDP has financed a project for the establishment of a high-level group of experts, who will undertake an in-depth assessment of commodities of interest to Africa and the scope for export diversification. Other recently approved UNDP-funded activities to support OAU include biological control of food-crop pests, veterinary vaccine production and quality control, and the implementation of the Lagos Plan of Action in the area of science and technology. Also, in collaboration with UNIFEM, UNDP is in the process of approving a project to establish a women's unit in the OAU Secretariat.

B. Resolutions adopted on the reports of the Second Committee

44/172. Plan of Action to Combat Desertification

During the past year, UNSO mobilized $37.5 million, an increase of more than 37 per cent over the resources mobilized in 1988. The bulk of the resources mobilized, $22.5 million, was in the form of contributions earmarked for specific projects, including those under trust fund arrangements, projects identified and formulated jointly by recipient Governments, UNSO and donor agencies. Pledges for 1989 to UNSO general resources totalled $6.7 million. Funding amounting to

$8.2 million was obtained under the Management Service Agreement. UNSO has also stepped up its fund raising efforts while maintaining regular consultations with its main donors, namely, Denmark, Norway and Sweden. Discussions were held with government authorities of Canada, Finland, France, Italy, Japan, and the Netherlands. Most of these meetings provided an overall confirmation of donor interest in continuing or initiating co-operation with UNSO. In 1989, France joined the group of UNSO donors by announcing a pledge to UNSO general resources.

In 1989, UNSO new and add-on project approvals amounted to over $11.7 million in 19 countries of the Sudano-Sahelian region, with the great bulk going to projects for:

(a) Combating deforestation through afforestation and reforestation, including fuelwood plantations and village and family woodlots;

(b) Combating range deterioration through range-management schemes;

(c) Water and soil conservation, management and development; and

(d) Sand dune fixation.

In addition, UNSO continued to provide assistance to Governments in the planning and co-ordination of anti-desertification activities. Its strategy in this area focused on the development of policy frameworks and programmes that would protect the productive capacity of a country's natural resources. Specific efforts initiated or under way concentrated on reinforcing the capacity of government bodies to carry out effective planning and on providing assistance in the establishment of advisory/co-ordinating units, scientific advisory councils or national committees for desertification control. New activities in planning, co-ordination and ecological monitoring were launched in Chad, the Gambia, Kenya, Mali, Senegal and Tanzania.

During the past year, UNSO continued to strengthen working collaboration with and support for both the Permanent Inter-State Committee for Drought Control in the Sahel (CILSS) and the Sahel Institute in Bamako.

UNSO also provided support to the 1988 Ministerial Conference for a joint policy to combat desertification in the CILSS countries, in those of the Economic Community of West African States, in the Maghreb countries, in Egypt and in the Sudan. The next Conference, which is an important forum for addressing major policy issues and for translating them into practical agendas for action, will be held in 1990 in Ouagadougou. As in the past, UNSO will support the organization of the Conference.

44/173. Global Strategy for Shelter to the Year 2000

UNDP has asked the United Nations Centre for Human Settlements (UNCHS) to prepare four regional projects to be supported by the divisions for regional programmes of the regional bureaux. An inter-agency meeting was organized by UNDP in December 1989 to review the project outlines prepared by UNCHS. The World Bank,

the United Nations Children's Fund (UNICEF), the World Health Organization (WHO), UNCHS, and the operational units of UNDP were invited to participate in the meeting. UNCHS was asked to prepare new project documents based on suggestions made by UNDP and the other international agencies. The revised project documents are to be submitted by UNCHS and UNDP in April 1990.

UNDP has also been encouraging the design of projects in the shelter sector from the country IPF. UNDP is presently funding in developing countries over 250 ongoing directly targeted projects in the human settlement sector, amounting to over $100 million. These projects are expected to lead to substantial follow-up investment commitments. For example, in 1988 the UNDP-assisted human settlement projects led to over $2 billion in follow-up investment commitments. Moreover, UNDP has been mainstreaming the shelter issue through several initiatives. The special theme chapter of the forthcoming Human Development Report is on urbanization. The Report has identified the enabling strategy as one of the policy options for the 1990s. The first UNDP programme advisory note on urbanization has identified access to shelter as one of the areas of expanded future UNDP support.

The United Nations Capital Development Fund (UNCDF) has continued to provide capital assistance to LDCs to improve the access of the poor to shelter and basic services. At present, UNCDF is funding 11 ongoing shelter projects amounting to over $28 million.

UNDP is co-operating with the World Bank, UNCHS and the National Association of Realtors of the USA in organizing the Third Shelter Conference to be held in April 1990 to promote the role of the private sector in shelter development.

44/176. Special economic assistance to Chad

The contributors' round table on the implementation of the five-year development plan for Chad is planned for 8-9 May 1990. The planning orientation document prepared with UNDP assistance was adopted by the Government as the basic document for the round-table meeting. The Minister of Planning is to undertake preparatory visits to donor countries prior to the round-table meeting. The round table will be financed by project CHD/90/U71 for $65,300 from trust funds provided by the Government of the Netherlands. Initial sectoral follow-up comprises (a) human resources, which has been divided into education/training/employment with France and the World Bank as leading donors. General studies of this sector has been undertaken, a preparatory seminar was organized in November 1989 and projects are currently being formulated in close collaboration with interested donors and the Government; (b) the health and social services sector, in which general studies and project formulation are about to begin.

44/177 Assistance for the reconstruction and development of Djibouti

UNDP has intensified its efforts to mobilize all possible assistance to help the Government of Djibouti in the design and implementation of its reconstruction and development programmes. UNDP is financing a feasibility study aimed at developing a replicable low-cost housing scheme which could be financed with the initial support of UNCDF. Consultations are taking place with the World Bank with

regard to the co-financing of a project aimed at national capacity-building in macro-economic planning. Similar arrangements are under discussion with the Islamic Development Bank for the co-financing of an integrated rural development programme for the Goubad region.

Additional resources are also being made available to Djibouti through the Management Development Programme and the Special Measures Fund for the Least Developed Countries (SMF/LDC). These facilities will support the Government in its efforts to enhance the policy environment needed to attract private investment and to improve water management through the elaboration of a comprehensive water master plan.

44/178. Emergency assistance to Somalia

UNDP has played a major role in co-ordinating the efforts of the United Nations system to help Somalia in the formulation and implementation of its emergency and rehabilitation programme. In response to the appeal launched by the Government of Somalia in September 1989, UNDP has actively supported the Government's efforts in the preparation and launching of the Extraordinary Interim Emergency Programme designed to provide renewed assistance to the refugees in Somalia. This six-month interim programme began its operations in February 1990.

The Resident Co-ordinator, with the support of a small emergency unit established within the UNDP field office, has been requested by the Secretary-General to assume the co-ordination of the efforts of the United Nations system towards the implementation of this programme. To that end, a task force chaired by the Resident Representative and Resident Co-ordinator was established in Mogadiscio, comprising representatives of UNHCR, WFP, ELU/CARE and UNDP. The task force has been working in tandem with the Government co-ordinating institutions with a view to ensuring a timely and efficient implementation of the programme. While the specific components of this programme will be directly implemented by the concerned agencies, UNDP will be responsible for the co-ordination of the efforts of the United Nations system and will also assist the Government in co-ordinating the response of the international community. The emergency unit will assist in needs assessments, the design of emergency-related programmes and the collection of information on actual programme implementation.

UNDP has also benefited from the financial support from Canada and the United States for ensuring the availability, for an initial period of three months, of an aircraft, which is considered to be an essential element for the success of relief operations. It is expected that additional funding could be mobilized to ensure the extension of the aircraft operations throughout the duration of the interim emergency programme.

44/179. Assistance to Democratic Yemen

UNDP has been intensifying its efforts to mobilize all possible assistance to help Democratic Yemen implement its rehabilitation and reconstruction programmes. UNDP has also been assisting the Government in monitoring the implementation of the various programmes with a view to ensuring maximum impact of limited resources and

providing the international community with information on results achieved in comparison to actual needs.

UNDP has also allocated $1.0 million from the Special Programme Resources (SPR) for the implementation of a project aimed at strengthening national capacities needed for the implementation and management of rehabilitation and reconstruction programmes in areas most affected by the 1989 floods. The project will assist in restoring the operational capacities of 10 most seriously damaged schools, thus allowing for a quick return to school of displaced students.

44/180. Assistance for the reconstruction and development of Lebanon

Since the adoption of resolution 44/180, the increasing violence and the lack of political stability in Lebanon made it extremely difficult for the United Nations system to carry out reconstruction and development programmes. Because of the continuing destruction, activities inevitably had to focus on the increasing need of the Lebanese people for emergency relief assistance as well as the maintenance of essential services, such as health care and water supply.

Despite deteriorating security, which has slowed down the implementation of ongoing projects and hindered the programming process, UNDP has made every effort to maintain its presence at the senior level and to assist in the co-ordination of United Nations assistance to Lebanon. UNDP is following the developments closely and, circumstances permitting, will take the necessary steps to resume and accelerate the implementation of technical co-operation activities.

44/181. Special assistance to front-line States

In addition to its regular assistance through the country IPFs, UNDP has recently approved $50,000 from its Regional Programme for Africa IPF to fund a programming mission to the front-line States. This mission will be launched jointly with the Africa Fund and the International Fund for Agricultural Development (IFAD) and will also visit headquarters of donor organizations to ensure the rational and early utilization of contributions earmarked by them for the Africa Fund. It is also envisaged that the programming mission will develop proposals on modalities by which in-kind contributions of the Africa Fund could be used more efficiently. In this connection, a tripartite agreement between Africa Fund/IFAD and UNDP is being finalized. To the extent possible, UNDP will also attempt to absorb, within existing procedures and on an ad hoc basis, non-convertible contributions of some countries to the Africa Fund to be used for support costs for transportation of in-kind contributions.

44/208. United Nations Pledging Conference for Development Activities

The Administrator has communicated his recommendations on the Pledging Conference to the secretariat of the Economic and Social Council, which has been charged with preparing a report for the consideration of the General Assembly and the Economic and Social Council.

44/209. Fortieth anniversary of multilateral technical co-operation for development within the United Nations system

At the special session of the Governing Council held in February 1990, statements were made by members of the Programme and by the Director of the Bureau for Special Activities on UNDP plans to commemorate this event. The Council took note of the statements in decision 90/4. Arrangements are being made with the office of the Secretary-General for an appropriate programme to commemorate, during the forty-fifth session of the General Assembly, the fortieth anniversary of multilateral technical co-operation for development within the United Nations system. Moreover, during the thirty-seventh session of the Governing Council, the afternoon of Tuesday, 5 June 1990 has been set aside for a ceremony to mark this anniversary.

44/214. Specific action related to the particular needs and problems of land-locked developing countries

UNDP fully incorporates into its regular programming activities the concerns of the land-locked countries. In particular, one of the additional criteria for IPF allocation is indeed the land-locked country status. Thus, a bonus to the IPF of these countries has been in effect in the fourth cycle. The Governing Council may decide to retain this criterion for IPF distribution during the fifth programming cycle.

All land-locked countries have projects in the transportation and the international trade sectors that take the land-locked status into account. The vast majority of these projects is executed by UNCTAD.

44/221. Co-operation between the United Nations and the Southern African Development Co-ordination Conference

Over the past 10 years, UNDP has initiated a series of activities designed to assist the Southern African Development Co-ordination Conference (SADCC). UNDP commitments to SADCC Governments and institutions have grown from $186 million during the third cycle (1982-1986) to $278 million in the fourth cycle (1987-1991).

At the subregional level, UNDP has been supporting activities administered by the SADCC secretariat amounting to about $8 million. These activities include transportation from the land-locked countries, tse tse control, the manufacture of industrial chemicals, the development of textbooks and teaching materials, feasibility studies, a petroleum training centre, and the exploitation and processing of bauxite deposits. In addition, UNDP is assisting SADCC countries in their efforts to improve and increase the role of the enterprise sector (public and private) in their economies.

44/237. Second Industrial Development Decade for Africa

UNDP has continued to support the industrial development efforts of the African countries at the regional, subregional and country levels during the First Industrial Development Decade for Africa. Regarding the Second Decade UNDP

responded positively by approving a project for the mid-term evaluation of the First Decade in 1988. The proposals identified by the evaluation mission will be considered for funding during the fifth programming cycle to support not only the activities of the Second Decade but also to respond to the long-term objectives of the United Nations Programme of Action for African Economic Recovery and Development (UNPAAERD).

C. Decisions adopted on the reports of the Second Committee

44/437. Countries stricken by desertification and drought in Africa

In this decision, the General Assembly appealed urgently to the international community to continue to support the Permanent Inter-State Committee on Drought Control in the Sahel, the Intergovernmental Authority on Drought and Development, the Ministerial Conference for a joint policy to combat desertification in the countries of the Permanent Inter-State Committee on Drought Control in the Sahel and the Economic Community of West African States, in the Maghreb countries, in Egypt and in the Sudan (COMIDES) and the other competent organizations; and endorsed Economic and Social Council resolution 1989/103 of 27 July 1989 on countries stricken by desertification and drought in Africa. The response of UNDP to this decision is the same as that to resolution 44/172 B (see sect. III.B of the present report).

44/438. International strategy for the fight against locust and grasshopper infestation, particularly in Africa

Since the last report to the Economic and Social Council on desert locust activities in 1989, the field situation has remained relatively calm and no reports of serious desert locust outbreaks have been reported. Therefore, there have been no urgent requests from locust affected countries for emergency locust control assistance. However, efforts of a more strategic nature are continuing, and are summarized as follows.

The Governing Council approved a research project in June 1989 entitled "Development of Environmentally Acceptable Strategies for Desert Locust Control (GLO 89/002)" for $5 million. This joint project between UNDP and the Food and Agriculture Organization of the United Nations (FAO) is concerned with initiating an international collaborative research network and encouraging donor consultation on desert locust research. This project is in response to the realization that alternative strategies for locust control which are not totally dependent on synthetic chemical pesticides must be developed.

During 1989, two meetings of donors were held under the joint chairmanship of UNDP and FAO to develop a consensus for the formation of a consultative group for locust research. This group has been established and comprises primarily donors and representatives from locust-affected countries. It is expected to discuss and co-ordinate individual efforts to support desert locust research and review recent technical progress.

An external scientific advisory committee has been nominated to advise the group by recommending research priorities and operating tactics, reviewing and evaluating research proposals, monitoring research progress, and evaluating completed projects. The Committee has already identified priority research topics, agreed on a protocol for soliciting and reviewing research proposals and is considering how best to promote field research in locust-affected countries through the establishment of modest field stations in collaboration with interested national plant protection departments. It also has already begun reviewing research proposals and has recently recommended to the joint UNDP/FAO programme fund certain specific research topics on semiochemicals, and on the development of meteorological data for locust forecasting.

Finally, FAO has continued to strengthen its capacity to collect and analyse field data in order to improve desert locust forecasting. In addition, FAO offered several training courses to national locust control personnel on relevant topics related to desert locust control.

44/444. Preparations for the special session of the General Assembly devoted to international economic co-operation, in particular to the revitalization of economic growth and development of the developing countries

General Assembly decision 44/444 restates the central objective of sustainable and equitable development with a view to improving living standards and eradicating poverty. Many activities financed by UNDP are congruent with this objective and what is reflected hereunder constitutes only a few major policy and programme initiatives.

In 1989-1990, UNDP made attempts to operationalize the notion of human development, which is both the means and the end of economic progress. Efforts are being made to further refine the concept, develop the appropriate statistical tools, and sensitize the donor community and the Governments to the need to develop and support comprehensive social policies. The recent initiative of UNDP to publish an annual Human Development Report will provide a valuable input for a policy dialogue with Governments interested in evolving national strategies for human development and in formulating programme and projects for implementing those strategies. The first report is scheduled for publication in May 1990.

At the programme level, new impetus has been given to the implementation of the major regional project for Africa, entitled "Social Dimensions of Structural Adjustment" (RAF/86/037). This project is a joint undertaking by the World Bank, the African Development Bank and UNDP and is in response to the concern as to how structural adjustment impacts on vulnerable groups. It aims at integrating social variables at the onset, within the structural adjustment programmes and development plans. To this end, the project provides support to participating Governments to (a) strengthen their capacity to design and follow-up comprehensive social policies and programmes aimed at reducing poverty; (b) strengthen their analytical capacity to design specific poverty reduction programmes; and (c) strengthen their capacity to develop an adequate statistical base for assessing the evolution of living standards. Activities are ongoing in 16 countries. Some 14 additional countries, north and south of the Sahara, have expressed a desire to participate in the

project. It is planned that during 1990 diagnostic missions will visit all these countries.

Restructuring of the economies of the African countries is also supported by the project entitled "Structural Adjustment Advisory Teams for Africa" (SAATA) (RAF/89/021), which was approved in 1989. Through the provision of high-level, short-term expertise, this project is assisting Governments in designing their reform programmes. Advice and training is given to the Governments who so request to assist in the formulation of policies on exchange rates, monetary, public finances and incentive policies and on restructuring the public and para-public sectors.

In Latin America and the Caribbean, a regional project entitled "Critical Poverty" (RLA/86/004) is providing the theoretical underpinning for policy analysis of poverty and social programmes aimed at alleviating poverty at the national level. It provides a forum where national experience is exchanged and analysed.

International trade and the debt problem are also recognized as key areas in decision 44/444. In this regard, it should be noted that the volume of technical co-operation provided in those areas has sharply increased, nearly doubling that provided from 1988 to 1989. A major evaluation of technical co-operation related to debt management has been carried out by UNDP, which recommended ways and means to strengthen the nature and quality of co-operation provided. Through interregional and regional projects, crucial assistance has also been provided to strengthen the capacity of developing countries to participate effectively in the Uruguay Round of negotiations.

44/450. Further strengthening and improving intergovernmental programming exercises for technical co-operation among developing countries

The Special Unit for TCDC is in the process of assisting a number of developing countries in convening intergovernmental TCDC programming, including sector-specific, multi-country programming aimed at the finalization of a substantial number of technical co-operation projects in different sectors of social and economic activities among the participating countries, with catalytic support from external resources such as international organizations, financial institutions and bilateral donors. The progress of these endeavours will be reflected in the Secretary-General's report to the General Assembly at its forty-sixth session.

D. Resolutions adopted on the reports of the Third Committee

44/77. Implementation of the Nairobi Forward-looking Strategies for the Advancement of Women

UNDP will be reporting during 1990 to the Secretary-General, in his capacity as Chairman of the Administrative Committee on Co-ordination, on the extent to which the system-wide, medium-term plan for women in development, called for in the Nairobi Forward-looking Strategies, is incorporated into its programme.

IV. OTHER RESOLUTIONS AND DECISIONS OF INTEREST TO THE UNITED NATIONS DEVELOPMENT PROGRAMME

4. A number of resolutions and decisions adopted during the forty-fourth session of the General Assembly are considered to be of importance in guiding the overall orientation of the activities of UNDP, although they have not given rise to direct follow-up action in UNDP. The resolutions and decisions are listed below.

A. Resolutions adopted without reference to a Main Committee

44/4. Co-operation between the United Nations and the Latin American Economic System

44/24. African Alternative Framework to Structural Adjustment Programmes for Socio-Economic Reccvery and Transformation

44/168. International assistance for the economic rehabilitation of Angola

44/239. Emergency humanitarian assistance to Romania

B. Resolutions adopted on the reports of the Second Committee

44/212. International co-operation for the eradication of poverty in developing countries

44/213. Developing human resources for development

44/236. International Decade for Natural Disaster Reduction

C. Resolutions adopted on the reports of the Third Committee

44/56. World social situation

44/59. Policies and programmes involving youth

44/62. Right to development

44/64. National institutions for the protection and promotion of human rights

44/65. Guiding Principles for Developmental Social Welfare Policies and Programmes in the Near Future and follow-up action to the Interregional Consultation on Developmental Social Welfare Policies and Programmes

44/70. Implementation of the World Programme of Action concerning Disabled Persons and the United Nations Decade of Disabled Persons

44/72. Crime prevention and criminal justice

44/127. International Literacy Year

44/142. International action to combat drug abuse and illicit trafficking

V. RESOLUTIONS AND DECISIONS ADOPTED BY OTHER ORGANS OF THE UNITED NATIONS SYSTEM

5. This section deals primarily with steps taken or planned by UNDP in response to resolutions and decisions taken by respective organs of the United Nations system requiring follow-up action by UNDP.

ECA resolution 669. African Institute for Economic Development and Planning

In response to ECA Council of Ministers resolution 669 and Economic and Social Council resolution 1989/117, UNDP has agreed to continue funding of the African Institute for Economic Development and Planning up to December 1990 with the understanding that certain measures will be undertaken. The measures concerned relate primarily to farm arrangements being made by the Institute for the regular funding of core posts from sources other than UNDP and the improvement of cost-recovery mechanism. An evaluation team is scheduled to assess progress made in May 1990. Meanwhile, bridging finance up to June 1990 has been approved.

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FINANCIAL, BUDGETARY AND ADMINISTRATIVE MATTERS

Audit reports

Note by the Administrator

SUMMARY

This document contains the comments of the Administrator concerning the report of the United Nations Board of Auditors on the financial statements of the United Nations Development Programme for the year ending 31 December 1988. In particular, it provides further information on follow-up action taken in response to Governing Council decision 89/61 of 1 July 1989 and General Assembly resolution 44/183 of 19 December 1989.

Document DP/1990/69 summarizes the action taken by the executing agencies in response to the significant observations of their external auditors on their 1988 accounts relating to funds allocated to them by the United Nations Development Programme. Document DP/1990/69/Add.1 contains the audited accounts and audited reports of the executing agencies as at 31 December 1988.

INTRODUCTION

1. In accordance with previous Governing Council decisions, as well as General Assembly resolution 44/183 of 19 December 1989, the Administrator is bringing to the attention of the Council the audit report of the United Nations Development Programme (UNDP), 1/ the report of the Advisory Committee on Administrative and Budgetary Questions (ACABQ) thereon, 2/ the related comments made in the Fifth Committee and the resolution adopted by the General Assembly at its forty-fourth session on financial reports and audited financial statements and reports of the Board of Auditors (General Assembly resolution 44/183).

2. The external audit reports and audited accounts of executing agencies relating to funds allocated to them by UNDP as at 31 December 1988, submitted in accordance with regulation 17.1 of the UNDP Financial Regulations, are contained in document DP/1990/69/Add.1, together with a summary of the status of funds submitted by all executing agencies as at 31 December 1988. Document DP/1990/69 contains the Administrator's comments on actions taken by the executing agencies in response to significant observations made in the audit reports of those agencies. It should be noted that since 1988 was the first year of the biennial period used by the United Nations system, the audit reports being presented this year include audited financial statements and audit reports in respect of only those organizations audited on an annual basis.

I. UNITED NATIONS DEVELOPMENT PROGRAMME

3. The Administration provided a detailed written response to all the observations made by the United Nations Board of Auditors in its report. Those comments are included in the report of the Board of Auditors. 1/

4. The audit report included numerous findings in the areas of accounts, budgetary control, programme management, personnel management, public information activities, UNDP field activities, the United Nations Development Fund for Women (UNIFEM), the United Nations Revolving Fund for Natural Resources Exploration (UNRFNRE), other trust funds, and other miscellaneous matters. The auditors qualified their opinion on the UNDP financial statements for 1988 as a result of several of their findings. The number of qualifications was substantially less than in previous years; those remaining were the same as those which had led the auditors to qualify their opinion on the UNDP accounts for 1987.

5. Owing to the length of the audit report and the extensive response by the Administration, no attempt will be made in the present document to summarize their contents. This document highlights, in tabular format, those observations which have led to a qualification of the audit opinion and other observations which relate to matters of particular concern to the Council and which the Council will no doubt wish to take into account in its future consideration of the subjects concerned. It also summarizes the results of the review of the audit report by ACABQ and by the Fifth Committee; refers to discussions of matters arising from the audit at the Panel of Auditors and at the Consultative Committee on Administrative

Questions (Finance and Budgetary Questions (CCAQ(FB)) as appropriate; and indicates significant actions subsequently taken by the Administration in response to the reports and the relevant paragraphs of General Assembly resolution 44/183 which have a direct impact on UNDP. Information on further follow-up which may be available by June 1990 will be reported orally to the Council at its thirty-seventh session.

SUMMARY OF AUDIT COMMENTS

Financial report and audited statements for the year ended 31 December 1988 (Document A/44/5/Add.1)	Report of the Advisory Committee on Administrative and Budgetary Questions (Document A/44/543)	Summary of discussions in the Fifth Committee	Comments by the Administration
I. ACCOUNTING DELINIATION BETWEEN PROGRAMME, PROGRAMME SUPPORT AND OPERATING EXPENSES			
[Paras. 42-48 of the above report]			
The Board of Auditors have stated that the current guidelines were unsatisfactory and that the dividing line between these categories was not clear. In their opinion, there was a need to distinguish clearly between project expenditures and operating costs, which could be achieved by the issuance of precise guidelines; such guidelines should be communicated to the Governing Council.	The Advisory Committee recommended that the guidelines for programme and logistical projects be reviewed by the UNDP administration in consultation with the Board, taking into account the magnitude of the funds involved. As regards project-funded posts at headquarters, the Advisory Committee was of the view that care should be taken in the establishment of such posts and that UNDP should provide full disclosure in its budget document.	Members of the Fifth Committee urged the Administration to solve the technical problems with regard to the certification of programme expenditures and programme support costs.	The Administration agrees that there is a need for further clarity. A comprehensive presentation on the issue of deliniation was made to the Council in budget document DP/1988/52 and, following its debate on the subject, again in 1989; UNDP now includes up-to-date information on all existing arrangements. Furthermore, by its decision 89/61, the Council modified the appropriation structure, which should result in a more transparent presentation of UNDP programme support and administrative budget. On the specific issue of programme and logistical projects, the 1984 guidelines will be revised based on experience to-date and changed circumstances, as necessary. As regards project-funded posts at headquarters, UNDP issued new guidelines after a thorough review of the existing posts and the internal control mechanisms to ensure adherence to these guidelines.
II. AUDIT OF PROGRAMME EXPENDITURE INCURRED BY UNITED NATIONS EXECUTING AGENCIES			
[Paras. 49-53 of the above report]			
The Board felt that, since a material element of UNDP programme expenditure was incurred by United Nations agencies and was unaudited at the time of signing the report, it was unable to give an unqualified opinion on the 1988 financial statements.	The Advisory Committee took note that the matter was under discussion at the inter-agency level and that the UNDP Governing Council had requested appropriate amendments to the UNDP Financial Regulations to provide for the submission of audited accounts on a biennial basis.	The Committee welcomed and approved the changes as recommended by Governing Council decision 89/61, which, inter alia, decided that, with effect from the biennium 1990-1991, audited financial statements for UNDP shall be submitted, after a review by ACABQ, to the General Assembly and to the Governing Council on a biennial basis.	UNDP believes that the biennialization of its financial statements should result in the removal of this qualification, providing audit certificates from the external auditors of the executing agencies are received prior to the closure of UNDP accounts. The proposed revisions to UNDP Financial Regulations in response to paragraph 5 of decision 89/61 are presented in document DP/1990/63.

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Financial report and audited statements for the year ended 31 December 1988 (Document A/44/5/Add.1)	Report of the Advisory Committee on Administrative and Budgetary Questions (Document A/44/543)	Summary of discussions in the Fifth Committee	Comments by the Administration
	III. AUDIT OF AND ACCOUNTING FOR GOVERNMENT-EXECUTED PROGRAMME EXPENDITURE		
[Paras. 54-59 of the above report]			
The Board remarked on the lack of progress made in obtaining audited statements for programme expenditure executed by Governments. It further stated that almost 100 per cent of this expenditure was not supported by adequate audit evidence.	The Advisory Committee pointed out that this was a matter of serious concern and should be resolved as soon as possible, and recalled paragraph 6 of decision 89/61 of the Governing Council, which "urges the Administrator ... to continue his efforts to obtain audit coverage of funds disbursed by Governments in their capacity as executing agencies for UNDP-financed projects ..." The Advisory Committee also noted that the Board had not examined the new accounting procedures issued by UNDP and assumed that this would be undertaken as part of its audit of the 1989 accounts to satisfy itself that improvements will result from this change.	The Committee urged the Administration to solve this problem at the earliest, noting that the new procedures implemented by the Administrator should lead to a substantial improvement in the accounting for government-executed programme expenditures. In this connection, the Deputy Assistant Administrator indicated that, without the full co-operation of the Governments, this qualification might remain for the next few years.	As stated in its response contained in document A/44/5/Add.1, the administration is making a concerted effort to implement the new procedures which were introduced with effect from January 1989, including training of project personnel, with encouraging results. The Administration expects that with the introduction of detailed audit guidelines, which have been circulated to field offices and Governments, and field missions which have taken place or are planned, significant progress could be expected for 1989. A separate document containing proposals and recommendations for the implem tation of paragraph 31 of General Assembly resolution 42/196, in response to decision 88/18, is also being provided to the Council.
	IV. ACCOUNTING FOR UNLIQUIDATED OBLIGATIONS		
[Paras. 60-67 of the above report]			
The Board of Auditors continued to feel the need for UNDP to revise its accounting policies for recording obligations, in order to establish principles that cannot be abused. In this respect, they called for the compliance of generally accepted accounting principles, based on the concept of delivery of goods and services.	The Advisory Committee pointed out that this matter had been discussed for a number of years and had also been studied by the Panel of Auditors, who recommended a review be undertaken to establish the nature and extent of possible abuses. ACABQ welcomed this approach and stated "the extent of possible abuse of the present system is still not clear to the Advisory Committee". It therefore requested the Board to continue examining the question of unliquidated obligations with a view to ascertaining the extent of abuse and to report accordingly.	The Committee requested completion of the review and clarification of accounting policies on the recording of unliquidated obligations. The Deputy Assistant Administrator explained that there were no international accounting standards for government accounting. Given the importance of this issue, he would continue to discuss this question with the executing agencies to determine if modifications to existing procedures may respond to the concerns of the Board.	The Panel of Auditors is continuing its review of this question. Further consultations with the Board and executing agencies in progress. UNDP considers this issue should also be discussed in the context of harmonization of accounting practices of the United Nations system, in full consultation with the Panel of Auditors. It further believes that any solution should take into account the practical difficulties involved in defining and determining the time of actual delivery, especially in the UNDP scenario of world-wide field offices and the dispersed points of delivery. It is also important that any such policy be implemented consistently and reliably and not result in additional administrative burden.

Financial report and audited statements for the year ended 31 December 1988 (Document A/44/5/Add.1)	Report of the Advisory Committee on Administrative and Budgetary Questions (Document A/44/543)	Summary of discussions in the Fifth Committee	Comments by the Administration
V. COST SHARING APPORTIONMENT			
[Paras. 68-70 of the above report]			
The Board stated that the year-end apportionment exercise, which was based on the policy set out in the Programme and Policy Manual, comprised numerous exceptions. It called for adherence to the stated policy and requested that deviations should be adequately justified and documented, and asked for a revision of the policy to include global (multi-year) project budget apportionment.	The Advisory Committee endorsed the recommendations of the Board and requested the Administration to address the views and implement the recommendations of the Board.	Although this item was not specifically discussed in the Fifth Committee, the resolution calls upon the Administration to take steps to implement the recommendations by the Board and the Advisory Committee.	The Administration is aware that in a number of instances there has been a departure from the stated policies and procedures. The main reasons for this is the timing of the receipt of contributions and specific requests regarding the apportionment by recipient Governments. Nevertheless, it intends to undertake a complete review, so as to implement changes proposed and ensure adherence to them.
VI. ACCOUNTING FOR CASH-COUNTERPART CONTRIBUTIONS			
[Paras. 76-78 of the above report]			
The Board was not able to give an unqualified opinion since a breakdown of cash counterpart expenditure by project was not available. They noted however, that executing agencies had been requested to submit an additional schedule indicating, project-by-project local currency expenditure charged to government cash counterpart contributions.	The Advisory Committee requested that every effort be made to resolve this problem. It noted that the Administration had requested executing agencies to provide UNDP with information on local currency expenditure to permit UNDP to reconcile the individual project balances with its records.	The Committee did not discuss this matter specifically.	The information originally requested from the executing agencies did not prove to be adequate to enable full reconciliation of the unexpended balances of individual projects. UNDP has requested the executing agencies to provide further information on local currency expenditure to permit such a reconciliation and it expects that it will be completed in time for the 1989 financial statements.
VII. BUDGETARY TRENDS AND CONTROL			
[Paras. 81-83 of the above report]			
The Board indicated that the ratio of operating costs to total expenditure had decreased in 1988, noting, however, that the calculation was conservative. On the issue of budgetary discipline, it felt there was widespread exceeding of allotments in the field offices, despite the "information campaigns" and training of staff in the field. The Board also pointed out that the responsibility granted to certifying officers was a personal one and could not be delegated.	The Advisory Committee agreed with the Administration that one object of budgetary control is to guard against overexpenditure in the appropriation line. Nevertheless, it felt that widespread exceeding of allotments could point to the need for correction, either in the size of the allotments or in procedures for authorizing commitments. The Advisory Committee noted that part of the problem stemmed from obtaining accurate information on	The Committee welcomed the efforts made to date in improving budgetary control and called upon the Administrator to apply existing controls and procedures in order to ensure that expenditures do not exceed the level of funds provided under allotments in accordance with financial rules and requested him also to enforce existing disciplinary measures with a view to enhanced accountability of budgetary discipline.	The Administration is making every effort to ensure stricter budgetary control. Procedures and systems are being improved to facilitate the work of certifying officers. For instance, an on-line enquiry system is being introduced for headquarters managers, and an enhanced Automated Field Office Accounting System embodying an allotment control facility, is being introduced in the second quarter of 1990, combined with appropriate training of the certifying officers.

Financial report and audited statements for the year ended 31 December 1988 (Document A/44/5/Add.1)	Report of the Advisory Committee on Administrative and Budgetary Questions (Document A/44/543)	Summary of discussions in the Fifth Committee	Comments by the Administration
	the status of disbursements and hoped the computerization programme in the field would address this area.		The Administration is also considering how best to deal with the General Assembly's concern with the need to exercise greater expenditure control. The allotment mechanism, which collectively never comes near to exceeding appropriation levels, has always been employed to authorize organizational units to incur expenditures. There have been cases where field office expenditures have exceeded their authorized allotments. These instances are usually occasioned by the difficulties encountered as a result of the shortness of time available at year end for revision of allotments commensurate with needs. Never have these expenditures in excess of allotments caused the programme to be in danger of spending beyond the approved appropriation levels.
		VIII. CASH MANAGEMENT	
[Paras. 85-92 of the above report]			
The Board of Auditors, while acknowledging that the UNDP and trust fund cash management guidelines, as currently established, have been followed, felt that they did not identify the policy objectives of the organization nor did they provide enough guidance on reporting and management procedures to be implemented. The Board called for a review of the existing guidelines in respect of exchange risk management and investment monitoring procedures.	The Advisory Committee endorsed the objectives of UNDP investment policies and stated that although current fluctuations cannot be eliminated entirely, the risks should be minimized and requested the Board to indicate whether UNDP practices involved risks which could be avoided. The Committee also expressed concern about the costs of using option contracts as a hedge.	The Committee called upon the Administration to take the necessary steps in implementation of the recommendations of the Board of Auditors and the Advisory Committee.	Revised cash management guidelines have been drafted to address the issues raised by the Board of Auditors. These are currently being reviewed by UNDP senior management and their implementation is expected within the next few months.

Financial report and audited statements for the year ended 31 December 1988 (Document A/44/5/Add.1)	Report of the Advisory Committee on Administrative and Budgetary Questions (Document A/44/543)	Summary of discussions in the Fifth Committee	Comments by the Administration
	IX. SUB-TRUST FUNDS		
[Para. 75 of the above report]			
The Board of Auditors pointed out that a number of sub-trust funds were in deficit as a result of spending in excess of contributions or as a result of contributions. The Board underlined that trust funds should be accepted on a fully funded basis and when payment lag behind, the activities may be modified or terminated.	The Advisory Committee fully endorsed the recommendations of the Board and asked UNDP not to commence implementation until a firm assurance was given that funds were available.	The Committee did not discuss this matter specifically.	It is standard UNDP practice to enter into signed agreements with donor Governments before the implementation of any sub-trust fund programme. On occasion, delays in receipt of contributions cause them to go into a temporary deficit. However, the Administration will continue to maintain strict control, bearing in mind the need for the continuation of operations in instances when delays are of a procedural nature.

Notes

1/ Official Records of the General Assembly, Forty-fourth Session, Supplement No. 5A (A/44/5/Add.1).

2/ A/44/543.

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SUPPORT

OTHER FUNDS AND PROGRAMMES

Technical co-operation among developing countries

Report of the meeting of the Group of Governmental Experts on the rules, regulations and procedures of the organizations of the United Nations development system concerning technical co-operation among developing countries

Note by the Administrator

In compliance with paragraph 15 of decision 6/3 of the High-level Committee on the Review of Technical Co-operation among Developing Countries, the Administrator convened a meeting of technical co-operation experts in New York from 9 to 20 April 1990. The mandated objective of the meeting was to identify clearly the impediments to technical co-operation among developing countries (TCDC) and changes to be introduced, so as to enable the incorporation of TCDC into all programmes and projects financed by the United Nations system, and to recommend, as far as possible, revisions of the existing rules, regulations and procedures necessary for that purpose by the relevant governing bodies of the technical co-operation agencies of the United Nations system.

Pursuant to paragraph 16 of the same decision of the High-level Committee, the Administrator hereby transmits the report of the meeting of the Group of Governmental Experts on the rules, regulations and procedures of the organizations of the United Nations development system concerning technical co-operation among developing countries to the Governing Council at its current session. Following the introduction (paras. 1-9), the report identifies (paras. 10-33) impediments to TCDC being currently faced by Governments and within organizations of the United Nations development system. The Council's attention is drawn to paragraphs 35-50, which contain the Group's recommendations for action by Governments, and to paragraphs 53-70, which contain the recommendations for action by UNDP and other organizations of the United Nations development system.

Annex

REPORT OF THE MEETING OF THE GROUP OF GOVERNMENTAL EXPERTS ON THE RULES, REGULATIONS AND PROCEDURES OF THE ORGANIZATIONS OF THE UNITED NATIONS DEVELOPMENT SYSTEM CONCERNING TECHNICAL CO-OPERATION AMONG DEVELOPING COUNTRIES

I. INTRODUCTION

1. Pursuant to the provisions contained in paragraph 15 of decision 6/3 adopted by the High-level Committee on the Review of Technical Co-operation among Developing Countries on 29 September 1989, the Administrator of the United Nations Development Programme (UNDP) organized, after consultations with the chairmen of all regional groups of the United Nations, a meeting of technical co-operation experts of interested countries.

2. The mandate of the meeting was to identify clearly the impediments to technical co-operation among developing countries (TCDC) and changes to be introduced, so as to enable the incorporation of TCDC into all programmes and projects financed by the United Nations system, and to recommend, as far as possible, revisions of the existing rules, regulations and procedures necessary for that purpose by the relevant governing bodies of the technical co-operation agencies of the United Nations system.

3. The meeting was held in New York from 9 to 20 April 1990 with the participation of 13 experts and two advisers. The list of participants is contained in the appendix to this report.

4. The meeting elected Mr. Eduardo Praselj (Venezuela) as its Chairman.

5. The Director and the Deputy Director of the Special Unit for TCDC of UNDP also attended the meeting and provided the Group with information and clarifications on the topics discussed. Representatives of certain regional bureaux of UNDP, the Department of Technical Co-operation for Development (DTCD) of the United Nations Secretariat and the Food and Agriculture Organization of the United Nations (FAO) informed the Group on matters relevant to them. In addition, a presentation was made on the TCDC Information Referral System - INRES-South - databank.

6. As background for discharging their responsibility, the experts reviewed various elements contained in the Buenos Aires Plan of Action for Promoting and Implementing Technical Co-operation among Developing Countries. 1/ The decisions of the High-level Committee on the Review of Technical Co-operation among Developing Countries as well as policies and procedures of UNDP and several organizations of the United Nations system related to TCDC were made available to the Group.

7. The Group addressed the interpretation and scope of TCDC. It felt that the definition contained in paragraph 15 of the Plan of Action should be viewed in the context of the amplifications stemming from the work of the High-level Committee on

the Review of Technical Co-operation among Developing Countries at its various sessions, together with Governing Council decision 81/31 of 26 June 1981.

8. The Group agreed that the interpretation of TCDC should be elucidated as follows:

> "TCDC is the execution and management of developmental activities and projects by institutions of developing countries in which they share one another's experience and technical capacities and utilize, whenever necessary, advice and financial support from external sources including organizations of the United Nations development system. In this regard, TCDC should be seen as an integral part of country, regional and interregional programming of international technical co-operation, as a modality of technical co-operation, a cost-effective instrument for enhancing technical co-operation to developing countries."

9. In approaching its work the Group of Experts decided to undertake a thorough examination of impediments to TCDC and recommend solutions in the light of that analysis.

II. IMPEDIMENTS TO TECHNICAL CO-OPERATION AMONG DEVELOPING COUNTRIES

10. The main impediments identified by the Group of Experts, at both the government level and in the United Nations system, would fall into six main categories: awareness of the potential of TCDC; information on TCDC usefulness and applicability; attitudes; focal points; financing; and policies and procedures within the United Nations system. The Group tried to classify the impediments in a logical manner without putting any priority ranking on them.

Awareness and information

11. The nature and severity of insufficiency of awareness about TCDC potential for economic development depends on each individual country, since there exist different levels of awareness and different understandings of TCDC operations within and among developing countries. In addition, awareness in the private sector and in non-governmental organizations in many developing countries is insufficient.

12. There are also varying levels of awareness in field offices of UNDP on the usefulness and applicability of TCDC modality as a viable instrument for technical co-operation. Moreover, some agencies within the United Nations system profess widely different understandings and interpretations of the concept of TCDC, which further complicate understanding of TCDC at the government level.

13. In addition, TCDC has generally been approached from a limited perspective as a short-term exceptional instrument of technical co-operation, as one of several specific concerns in the process of elaboration of national programmes, and not as a less costly and more effective alternative modality of project implementation.

14. Available information on general development programmes as well as country programmes is inadequate, thus making it difficult for other developing countries to identify possible TCDC projects or components thereof which could be implemented on a TCDC basis. Information on projects within regional programmes is also considered to be insufficient.

15. There are difficulties in disseminating information compiled by individual Governments on their capacities and needs for TCDC, mainly as a result of communications problems.

Attitudes

16. There has not been a consistent approach to TCDC by some developing countries, mainly due to insufficient awareness and information as well as lack of continuity in the various national organizations dealing with TCDC. Governments have usually utilized traditional means of project execution rather than the TCDC modality which is readily available.

17. The inability of institutions from developing countries participating in TCDC projects fully to recover costs incurred on those projects is a form of disincentive.

18. Agencies in the United Nations system are faced with conflicting interests when considering the incorporation of TCDC components in projects as a result of current procedures for compensating them for their operational and administrative costs in such activities.

19. The agencies in the United Nations system have been placing emphasis on advocacy for projects, in the domain of their respective mandates, which in many cases constitute a constraining factor for TCDC option, while not enough attention has been focused on the objective of institution building in developing countries to increase their capability of planning, executing and managing development projects and programmes.

20. Some decision makers at the national and the UNDP level remain in doubt about the quality and effectiveness of TCDC inputs which result in preference being given to traditional modes of technical co-operation provided by the United Nations development system.

21. There is the wrong belief of some agencies of the United Nations development system that recruitment of experts from developing countries in agency-executed projects by itself fully satisfies the need for promoting TCDC as a more effective way of enhancing self-reliance of developing countries.

22. There is a widely spread assertion that the concept of tripartite partnership in UNDP gives the agencies of the United Nations development system an automatic right of execution of UNDP-funded projects, generating thereby a conflict of interests between TCDC and traditional technical co-operation modalities for distribution of overhead resources of UNDP and other international funds.

Focal points

23. Effective focal points both in Governments and United Nations system organizations represent one of the crucial elements for the full use of TCDC as a cost-effective and adequate mechanism for promoting development. Therefore the lack of focal points in certain cases and the weak functioning of many of those already existing constitute a significant impediment to TCDC.

24. In many cases national focal points have not been established at a level in the government structure that would enable them effectively to co-ordinate TCDC activities at the national level. In certain cases national focal points have not been delegated sufficient authority to oversee TCDC actions by other government agencies.

25. The performance of national focal points is hindered by difficulties in access to the relevant information systems, including those of the United Nations organizations, and by ready access to INRES-South which is an important component of the TCDC network.

26. The absence or weakness of regional or subregional focal points do not facilitate the full utilization of TCDC by developing countries within a given region or subregion, or between regions.

Financing

27. The increasing scarcity of financial resources for TCDC constitutes a major impediment.

28. In the light of the reports from United Nations organizations made available to the experts, the Group noted the recurrent low share of resources of the United Nations system being devoted to TCDC activities, as well as repeated attempts to interpret the regular technical co-operation programmes as TCDC.

29. There is a lack of information on possible sources of financing for TCDC activities.

30. Complicated administrative procedures in the various financial institutions for obtaining such resources are also a significant impediment.

Policies and procedures in the United Nations system

31. There has not been adequate enforcement by Governments of their guidelines to the organizations of the United Nations system regarding TCDC. There is a general absence of clear instructions to programmers and field office representatives on a systematic application of TCDC modalities in the processes of identification, formulation, appraisal and approval of projects supported by these organizations. As a result, TCDC has been kept out or at best on the fringe of the mainstream activities of the United Nations system.

32. The provisions for the use of TCDC in existing policies and procedures for

project formulation and appraisal in the United Nations system do not encourage the use of TCDC as a modality for implementation of projects or components of projects. On the contrary, such policies and procedures work against proclaimed objectives of promoting self-reliance of developing countries.

33. Current organizational structures in the various organizations in the United Nations system do not enable a clear identification of responsibilities as regards TCDC.

III. RECOMMENDATIONS FOR ACTION

34. The Group of Experts agreed on a number of recommendations aimed at overcoming the foregoing identified impediments and thus strengthening TCDC. These recommendations encompass actions to be taken by Governments and by United Nations organizations.

A. Action at the government level

Promotion of awareness and improved dissemination of information on TCDC

35. Governments should utilize TCDC modalities in their national planning activities, particularly when programming their indicative planning figures (IPFs) and other forms of support from the organizations of the United Nations system.

36. The experts emphasized the need to bring the TCDC concept to the attention of planners and programmers in Governments as well as to national institutions and organizations interested in TCDC. In this regard the Group recommended that suitable orientation and training programmes be organized by UNDP for government officials and other personnel involved in TCDC.

37. Governments of developing countries should consider undertaking bilateral or multilateral TCDC planning exercises with one another with a view to identifying potential for TCDC projects.

38. There should be exchanges of an increased number of technical missions for joint programming among potential partner countries as a fundamental instrument for expanding the scope of TCDC.

Promotion of a positive attitude towards TCDC

39. A positive attitude towards TCDC should be encouraged through sharing of successful experiences that would highlight TCDC as a cost-effective and appropriate tool for fostering co-operation. To this end orientation seminars and workshops for government officials and other personnel involved in TCDC should be suitably organized with the assistance of the Special Unit for TCDC of UNDP and other organizations of the United Nations system.

40. In the preparation of their country programmes, Governments of developing countries should give due regard to the use of TCDC modalities in programme

implementation. This would enable a significant proportion of projects financed by UNDP to be implemented with inputs from other developing countries.

41. A suitable mechanism should be devised for the coverage of costs incurred by institutions from developing countries in implementing TCDC projects. Institutions providing expertise for the implementation of TCDC projects should have budgetary allocations for that purpose.

Focal points

42. Developing countries that have not yet done so should establish national focal points for TCDC. Existing focal points should be strengthened.

43. National focal points for TCDC should have a co-ordinating role of all sectors involved in TCDC and, where appropriate, established in the same government institution responsible for the management of external technical assistance.

44. Focal point staff should receive adequate training in programme formulation, project preparation and evaluation, and in the policies and procedures of UNDP and other organizations of the United Nations system, as well as other matters relevant to TCDC.

45. Provision should be made for ensuring continuity of the core staff of the focal point.

Financing

46. Even though financing of TCDC is the primary responsibility of developing countries, the international community has a definitive role in providing substantial support to TCDC.

47. In the fifth programming cycle, there should be a substantial increase of the share of TCDC in UNDP expenditures devoted to regional, interregional and global projects.

48. With a view to enhancing the cost-effectiveness of technical co-operation, special effort should be made to ensure the execution of projects by the relevant developing country institutions themselves, utilizing the capacities of other developing countries in the process on a TCDC basis.

49. Governments should take the initiative to enter into triangular arrangements involving two developing countries and a third financing partner with a view to increasing the flow and effectiveness of international co-operation available to developing countries.

50. National focal points staff should receive adequate training on financial matters related to TCDC, including information on sources of financing.

Policies and procedures in the United Nations system

51. For the next few years, TCDC should constitute an important item on the agenda of the regular meetings of the governing bodies of organizations of the United Nations system.

52. The definition and scope of TCDC should be reviewed and elucidated in a wider sense in the light of experience gained and the decisions taken by the Governing Council of UNDP and the High-level Committee on the Review of Technical Co-operation among Developing Countries since the adoption in 1978 of the Buenos Aires Plan of Action for Promoting and Implementing Technical Co-operation among Developing Countries, taking into account the need to make a clear distinction between TCDC and the traditional mode of technical co-operation.

B. Action by the United Nations system

Promotion of awareness and improvement of information on TCDC

53. The staff of UNDP and other relevant organizations of the United Nations development system should be given adequate training in TCDC concepts and methods.

54. Field offices of UNDP should upgrade their competence and capacity in effectively deploying TCDC in country programming, by making it a priority responsibility of resident representatives to improve information flows to Governments of developing countries on the potential for TCDC, and to train national focal points on TCDC matters.

55. Organizations of the United Nations system should facilitate the fielding by developing countries of technical missions to other developing countries as an important instrument for expanding the scope of TCDC. Whenever project formulation activity commences with a preparatory mission, should the Government so require, arrangements should be made to include developing country experts in such missions so as to facilitate the consideration of TCDC approaches for the implementation of the project.

56. UNDP should undertake the publication of information on capacities and needs of developing countries for TCDC by country and by sector in order to assist developing countries in identifying opportunities for TCDC through regular UNDP public information publications.

57. In addition to the Planner's Handbook on TCDC currently under preparation, the Special Unit for TCDC of UNDP should also produce a brochure in the appropriate languages for widespread dissemination of the concept, potential and usefulness of TCDC, stressing the opportunities for cost savings and for optimizing the use of IPF resources.

Focal points

58. UNDP should assist Governments of developing countries upon request in the establishment or strengthening of national focal points for TCDC. UNDP should give special recognition to the particular needs of those countries, whose economic circumstances and institutional weaknesses would make it difficult to give necessary priority to TCDC. UNDP should provide, where necessary, human and financial resources to these countries to ensure their effective participation in TCDC activities.

59. Organizations of the United Nations development system should set up or strengthen, as appropriate, their focal points for TCDC.

Financing

60. Organizations of the United Nations system should co-operate with Governments' efforts to increase substantially UNDP expenditures for TCDC modalities in regional, interregional and global projects of the fifth programming cycle.

61. The Special Unit for TCDC of UNDP should continue to compile and disseminate information on all available sources of financing for TCDC.

62. UNDP and other organizations of the United Nations development system should continue to simplify, where appropriate, its financial procedures governing TCDC projects.

Policies and procedures in the organizations of the United Nations system

63. Pursuant to recommendation 33 of the Buenos Aires Plan of Action for Promoting and Implementing Technical Co-operation among Developing Countries and decision 6/3 of the High-level Committee on the Review of Technical Co-operation among Developing Countries, UNDP should bring TCDC into the mainstream of its programme by placing the main responsibilities for application of TCDC modality in country programming on resident co-ordinators and revising its Programme and Projects Manual accordingly prior to the initiation of the fifth programming cycle.

64. The programme and projects manuals or equivalent documents of every organization should be systematically reviewed and suitably amended, where necessary, to include consideration of TCDC alternatives in the process of identification, formulation, appraisal and approval of every development project supported by the organizations.

65. Pursuant to the provisions of paragraph 10 of General Assembly resolution 42/180 of 11 December 1987, the Resident Co-ordinator should carry the responsibility of assisting Governments with all necessary elements for their decision on the method of executing each UNDP-supported project concerning the total or partial use of TCDC modalities.

66. Similar responsibility should be assigned to the field representatives of the specialized agencies in respect of projects being supported from non-UNDP sources of financing.

67. The Special Unit for TCDC at UNDP headquarters and the TCDC focal points at headquarters of other organizations of the United Nations system should be fully associated with the processes of formulation of policies and appraisal and approval of projects.

68. The TCDC Information Referral System - INRES-South - should be extensively used by the resident representatives of UNDP and, whenever necessary, by the organizations of the United Nations development system in identifying suitable

developing country institutions for obtaining project inputs at the project formulation stage. Detailed information on the institutions so identified should be promptly provided to the respective local authorities for the exercise of choice for selection. Where necessary, short exploratory missions to selected institutions should be fielded to enable the national authorities at both ends to review the project proposals and to discuss mutually agreeable terms for co-operation in the formulation and execution of the project. The competent United Nations organizations should facilitate these efforts whenever so required by national authorities.

69. Organizations of the United Nations system, particularly specialized agencies, in compliance with the relevant decisions of their governing bodies in supporting and promoting TCDC, should exercise the following roles in formulating and implementing projects:

(a) Assistance to national authorities and to the resident representatives of UNDP in identifying suitable developing country institutions for obtaining project inputs in their respective fields of competence;

(b) Assistance in preparing TCDC project proposals and in drafting project documents;

(c) Assistance in implementing projects or those components of the projects for which suitable capacities in developing country institutions may have not been identified, upon request by national authorities;

(d) Assistance in evaluating project implementation mid-stream during the life of the project, and project results upon completion of the projects;

(e) Dissemination of information on project experiences gained in developing countries through workshops, orientation seminars and publications;

(f) Assistance to national authorities in identifying sources of financing for projects or for activities stemming from the implementation of projects.

70. The Special Unit for TCDC should continue to convene meetings of the TCDC focal points of the organizations on an annual basis, and preferably before the regular sessions of the Governing Council of UNDP.

Notes

1/ Report of the United Nations Conference on Technical Co-operation among Developing Countries, Buenos Aires, 30 August-12 September 1978 (United Nations publication, Sales No. E.78.II.A.11 and corrigendum), chap. I.

Appendix

LIST OF PARTICIPANTS IN THE MEETING OF THE GROUP OF GOVERNMENTAL EXPERTS ON THE RULES, REGULATIONS AND PROCEDURES OF THE ORGANIZATIONS OF THE UNITED NATIONS DEVELOPMENT SYSTEM CONCERNING TECHNICAL CO-OPERATION AMONG DEVELOPING COUNTRIES, HELD IN NEW YORK FROM 9 TO 20 APRIL 1990

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